

AMENDED IN SENATE MARCH 29, 2007

SENATE BILL

No. 919

Introduced by Senator Oropeza

February 23, 2007

An act to amend Section ~~6006.6~~ 5140 of the Revenue and Taxation Code, relating to sales and use taxes ~~taxation~~.

LEGISLATIVE COUNSEL'S DIGEST

SB 919, as amended, Oropeza. ~~Sales and use taxes.~~ *Property taxes: refunds.*

Existing property tax law allows a person who has paid an amount of property tax, or certain representatives of that person or his or her estate, to bring an action in superior court to recover that amount of tax in the case in which the claim for the refund of that amount has been denied.

This bill would prohibit a person who has paid an amount of property tax, or certain representatives of that person or his or her estate, from bringing an action in the small claims division of the superior court to recover that amount of tax in the case in which the claim for the refund of that amount has been denied.

~~The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law provides that the tax on a sale completed at an auction will be computed according to the amount of the successful bid.~~

~~This bill would make technical, nonsubstantive changes to this provision.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~-yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 5140 of the Revenue and Taxation Code
2 is amended to read:

3 5140. The person who paid the tax, his or her guardian or
4 conservator, the executor of his or her will, or the administrator
5 of his or her estate may bring an action only in the superior court,
6 *but not in the small claims division of the superior court*, against
7 a county or a city to recover a tax ~~which~~ *that* the board of
8 supervisors of the county or the city council of the city has refused
9 to refund on a claim filed pursuant to Article 1 (commencing with
10 Section 5096) of this chapter. No other person may bring such an
11 action; but if another should do so, judgment shall not be rendered
12 for the plaintiff.

13 ~~SECTION 1. Section 6006.6 of the Revenue and Taxation~~
14 ~~Code is amended to read:~~

15 ~~6006.6. "Sale" includes any sale at an auction in respect to~~
16 ~~tangible personal property that is sold to a successful bidder at the~~
17 ~~auction upon an agreement or understanding at the time of the sale~~
18 ~~that the property involved either will not be delivered to the~~
19 ~~successful bidder or that any amount that he or she may pay for~~
20 ~~the property pursuant to the sale will be returned to him or her.~~
21 ~~The tax shall be computed in such case upon the amount of the~~
22 ~~successful bid.~~